

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 65-19

July 13, 1965

REPORTING, ON FORM 2733, OF SPIRITS FROM PUERTO RICO AND THE VIRGIN ISLANDS

Proprietors of distilled spirits plants,
and others concerned:

Purpose. This circular is issued to inform you of the provisions of a revenue procedure which will soon be published in the Internal Revenue Bulletin. The procedure will require the separate reporting on Form 2733, Monthly Report of Bottling Premises Operations, of imported spirits, and spirits brought into the United States from Puerto Rico and the Virgin Islands, which are dumped for rectification or for bottling without rectification.

Background. The quantity of spirits brought into the United States from Puerto Rico and the Virgin Islands is now included in the total quantity of imported spirits reported in Part III of Form 2733, in columns (b) and (e), as having been dumped for rectification or for bottling. For statistical purposes, it has been found desirable to reflect separately the quantity of spirits brought into the United States from Puerto Rico and the Virgin Islands.

Reporting Procedure. Under the provisions of the revenue procedure, the quantity of spirits brought into the United States from Puerto Rico and the Virgin Islands will be reported in Part III of Form 2733, in columns (b) and (e), separately from the quantity of other spirits reported in those columns. The quantity of spirits from Puerto Rico and the Virgin Islands shall be interlined and identified as "P.R. and/or V.I.," on lines 1 through 14, as appropriate. Assistant Regional Commissioners will follow a similar procedure when preparing their reports of bottling premises operations for the National Office.

Effective Date. The reporting procedure prescribed in the revenue procedure is effective beginning with the monthly report covering transactions occurring during the month of July 1965.

Inquiries. Inquiries regarding this circular should refer to its number and be addressed to the office of your Assistant Regional Commissioner, Alcohol and Tobacco Tax.

A handwritten signature in cursive script, reading "Harold A. Serr".

Harold A. Serr
Director, Alcohol and Tobacco Tax Division